

Act No. 57 (H.489). Taxation and fees; revenue

An act relating to revenue

The first 34 sections of the act incorporate elements of H.184 as passed the House and include a variety of changes to Executive and Judiciary fees.

The remaining 65 sections incorporate elements of H.272 as passed the House and H.489 as passed the House and make changes to Vermont's revenue laws. The revenue sections contain numerous technical changes, and the following substantive changes:

- In Secs. 41–47 by allowing for administrative attachment and garnishment, creating a Collections Unit at the Department of Taxes, and providing for the tax intercept for Medicaid payments;
- In Secs. 48–58 by making changes in the current use program, including the calculation and administration of the land use change tax;
- In Secs. 64–65 by including State and local taxes in taxable income, capping the remaining itemized deductions (except for medical and charitable) at twice the standard deduction of the taxpayer, and creating a State-level minimum tax;
- In Secs. 88–89 by extending Vermont's meals tax to sales of food and beverages through a vending machine;
- In Secs. 91–92 by eliminating the current exemption from the sales and use tax for “soft drinks.”
- In Secs. 94–95 by altering the current presumption for use tax reporting.

Multiple effective dates, beginning on June 11, 2015